

(1) An individual ~~may request a~~ will be granted an automatic six month extension of time for filing an individual income tax return.

~~(a) The request must be made on forms prescribed by the Department.~~

~~(b) The request must show the taxpayer's name, address, social security number, and the reason an extension is required.~~

~~(c) The request must be filed on or before the due date for filing the return for which the extension is requested.~~

~~(d) The request for an extension must be signed or otherwise validated by the taxpayer or his authorized agent.~~

(2) Except in the case of taxpayers who are outside the United States, extensions will not be granted for more than six months.

~~(3) (a) A copy of the extension request must be attached to the return when filed.~~

~~(b) No notification will be made by the Department of approved extension requests.~~

~~(c) If an extension request is rejected, notification will be mailed to the taxpayer. If the return is filed within ten (10) days from the date the rejection notice is mailed, the return will be timely.~~

An individual who fails to file the required return by the extended due date may not be granted an automatic extension the following (ensuing) year, but may be required to request the extension in writing. If a written request is required, the request must be made to the Commissioner of Revenue or to his designee, and must explain the reason for the request and the reason for failing to timely file the return in the previous year. The request also must state that the individual has no outstanding debts owed to the Department.

~~(4) An extension request will be timely filed if postmarked on or before the due date of the return or the expiration of an earlier extension request. See Rule 810-1-5-.01.~~

(5) Payment of tax must be made at the time of filing the extension request unless the provisions of Rule 810-3-42-.02 apply. An extension of time granted pursuant to this section is not an extension of time for payment of tax. The amount of tax due must be paid on or before the due date of the return without regard to the extension to file the return.

(a) Payment of the tax shall be made via the paper Payment Voucher or by Electronic Funds Transfer (EFT).

(b) However, payment must be made via EFT if the payment exceeds \$25,000. Please refer to Regulations 810-13-1-.01 and 810-13-1-.02.

(c) Underpayment of tax penalties plus any applicable interest will be imposed as provided by law without regard to any extension granted under this section.

Authors: **Patricia L. Wilborn, CPA, Richard H. Henninger** and Ann F. Winborne,
CPA, **Individual and Corporate Tax Division**

Authority: § 40-2A-7(a)(5) and 40-18-27, Code of Alabama 1975

History: Adopted September 30, 1982.

Amended: June 17, 1988; Filed with LRS: July 27, 1988.

Amended: Filed May 3, 2000, effective June 7, 2000.

Amended: Filed October 12, 2001, effective November 16, 2001.

Amended: Filed November 7, 2005, effective December 12, 2005.